

**APPLICATION FOR
GENERAL EXCISE/USE
ONE-TIME EVENT
IDENTIFICATION NUMBER**

Identification Number

FORM G-5
(Rev. 2002)**TYPE OR PRINT LEGIBLY**

1. MAILING ADDRESS			BUSINESS ADDRESS		
Taxpayer's Name: Last, First, Middle Initial/Corporation, etc.			DBA Name: (i.e., Your Business Name)		
C/O					
Address			Address		
City	State	Zip Code + 4	City	State	Zip Code + 4

2. TYPE OF OWNERSHIP (Check One)

- 1 ☐ Individual 3 ☐ Corporation 7 ☐ Other (Explain) *See Instructions*
2 ☐ Partnership

3. PHONE NUMBER

- (a) Business () - - - - -
(b) Residential () - - - - -

4. (a) Sole Proprietor's SSN

(b) Sole Proprietor's Spouse's SSN

5. (a) Federal Employer's I.D. Number (FEIN)

(b) Parent Corporation's FEIN

6. Parent Corporation's G.E. I.D. Number**7. OWNERS, PARTNERS, PRINCIPAL CORPORATE OFFICERS:** (Note: Attach a separate sheet of paper if more space is required.)

Social Security Number	Name (Last, First, Middle Initial)	Title	Business Phone Number	Residential Phone Number
			()	()
			()	()
			()	()
			()	()

8. APPLICATION IS HEREBY MADE FOR A GENERAL EXCISE LICENSE FOR A ONE-TIME EVENT (5) (Nonprofit organizations, see instructions)

Event _____ Date Event Began in Hawaii ____ / ____ / ____

Total Registration Fee Due Pay in U.S. dollars on U.S. Bank to "HAWAII STATE TAX COLLECTOR." Attach check to this form. \$ **20.00****9. FILING PERIOD FOR General Excise Tax**☒ Monthly**10. ACCOUNTING PERIOD:**

- ☐ Calendar Year (The 12-month period from January 1 to December 31.)
☐ Fiscal Year Ending: ____ / ____
(A 12-month period ending the last day of any month other than December. Example: June 30 06/30)

11. ACCOUNTING METHODS:

- ☐ Cash (Report income in the period when it is actually or constructively received, either in the form of cash or its equivalent, or other property.)
☐ Accrual (Report income when you earn it, whether or not you actually receive it.)

12. TYPE OF BUSINESS ACTIVITIES: (Circle the number for all that apply. See Instructions for a brief description of each business activity.)

- 1 — Wholesaling 8 — Retailing 11 — Theaters, Amusements and Broadcasting 16 — All Others
6 — Services for (or to an Intermediary) 9 — Services 15 — Other Rentals

Describe Your Primary Type of Business Activity: _____

13. DO YOU QUALIFY FOR A DISABILITY EXEMPTION? ☐ Yes ☐ No If yes, Form N-172 must be completed and submitted before the \$2,000 exemption of gross income of any blind, deaf, or totally disabled person and rate of 1/2 of 1% on the remaining gross income can be allowed.**CERTIFICATION:** THE ABOVE STATEMENTS ARE HEREBY CERTIFIED TO BE CORRECT TO THE BEST KNOWLEDGE AND BELIEF OF THE UNDERSIGNED WHO IS DULY AUTHORIZED TO SIGN THIS APPLICATION.

Signature of Owner, Partner or Member, Officer, or Agent

Title: Owner, Partner or Member, Officer, or Agent

Date

STATE OF HAWAII — DEPARTMENT OF TAXATION
INSTRUCTIONS FOR FILING FORM G-5
“APPLICATION FOR GENERAL EXCISE/USE ONE-TIME EVENT
IDENTIFICATION NUMBER”

Internet Filing — Form G-5 can be filed electronically through the State's Internet portal. For more information, go to www.hawaii.gov/efile.

Line 1. MAILING ADDRESS —

If you are an individual, first enter your last name, then your first name, and then your middle initial. If filing a joint application with your spouse, also enter your spouse's first name, and then your spouse's middle initial. If filing a non-spouse joint application, you may enter all of the names or the name of any one of the individuals followed by “et al”.

If a partnership, enter either (1) the partnership's registered name or (2) a partner's name followed by “et al”, as applicable.

If a corporation, please enter the corporate name.

BUSINESS ADDRESS — Enter the trade name (dba) of your business. If your business name and address are the same as in your mailing address, leave these lines blank. DO NOT enter the name of a separate company whose products you sell, perform services for, etc.

Line 2. TYPE OF OWNERSHIP —

Check box 1, if the taxpayer is an individual.

Check either box 2 or 3, as applicable, if the taxpayer is a partnership or corporation. Be sure to register with the State of Hawaii, Department of Commerce and Consumer Affairs. Limited Liability Partnerships (LLPs) are recognized as partnerships and should check box 2.

All others, check box 7 and explain the type of ownership (e.g., Limited Liability Companies, estates, trusts, unincorporated nonprofit organizations, etc.).

Line 3. PHONE NUMBER —

You must provide the Department with a telephone number, including the area code, at which you can be reached during business hours.

Line 4. SOCIAL SECURITY NUMBER (SSN)—

If the taxpayer is an individual, enter your SSN. If filing a joint application with your spouse, also enter your spouse's SSN. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the Internal Revenue Service, enter your ITIN.

If there is more than one individual, enter the SSN of the individual whose name appears first in the taxpayer's name.

All other SSNs should be entered in item 7.

Line 5. FEDERAL EMPLOYER'S IDENTIFICATION NUMBER (FEIN) —

Enter your FEIN if the taxpayer is a sole proprietor with employees or a corporation, partnership, estate, trust, or other nonindividual taxpayer. If the entity has applied for a FEIN, but has not yet received the number, write “PENDING” on the dotted line. You must notify the Department of Taxation by filing form GEW-TA-RV-5, General Excise/Use, Employer's Withholding, Transient Accommodations, and Rental Motor Vehicle & Tour Vehicle Surcharge Application Changes, when the FEIN is assigned.

For information on obtaining a FEIN, call the Internal Revenue Service at 1-800-829-1040.

Parent Corporation's FEIN — If the taxpayer is a subsidiary member of a controlled group of corporations, enter the FEIN of the parent corporation. If the parent corporation has applied for a FEIN but has not yet received the number, write “PENDING” on the dotted line, and notify the Department of Taxation when it is assigned.

Line 6. PARENT CORPORATION'S GENERAL EXCISE I.D. NUMBER

If the taxpayer is a subsidiary member of a controlled group of corporations, enter the parent corporation's general excise number, if any.

Line 7. OWNERS, PARTNERS OR MEMBERS, PRINCIPAL CORPORATE OFFICERS —

Enter the SSNs (FEINs if not an individual), full names, titles, and telephone numbers of all other owners, partners or members, or corporate officers not listed elsewhere on this form. If more space is needed, attach a separate sheet with the requested information.

Line 8. STARTING DATE OF ONE-TIME EVENT AND LICENSE FEE FOR GENERAL EXCISE TAX —

Event — Describe the event for which you are obtaining this license. (e.g., XYZ Learning Center's Desktop Publishing Conference)

Starting Date — Enter the date you began the one-time event subject to the general excise tax using a MM/DD/YY format. For example, January 1, 2002, is written 01/01/02.

License Fee — A one-time \$20.00 fee must be paid with this application. Attach check or money order to the application. If you are a nonprofit organization which has received exemption from the payment of general excise tax and you have paid the \$20.00 nonprofit registration fee, no fee is

due; cross out the “\$20.00” in the box and enter “0”. Also, write in the space below the box “Paid with Form G-6”.

Line 10. ACCOUNTING PERIOD —

Calendar Year — If you file your income tax return on a calendar year (January 1 through December 31), check this box.

Fiscal Year — If you file your income tax return on other than a calendar year, check this box, and enter the month and day on which your fiscal year ends, using a MM/DD format. For example, a fiscal year ending on March 31 is written as 03/31.

Line 11. ACCOUNTING METHODS —

Cash — Check this box if you are reporting the income in the period it is received. For example, if you are a monthly filer, perform a service in March, and receive payment for that service in May, then as a cash basis taxpayer, you report the income when it is received in May.

Accrual — Check this box if you are reporting the income at the time the service, sale, etc., is performed and you have a right to the income rather than when payment is received. In the example above, you would report your income when the service was performed which is in March.

Line 12. TYPE OF BUSINESS ACTIVITIES —

Circle all the numbers that correspond to the activities described below that your business is engaged in. Also describe your main business activity in the space provided. *Please be specific.* (e.g. Retail sales during ABC International 2002 Convention)

Activities —

1 — Wholesaling includes sales of tangible personal property to licensed persons for resale or incorporation into a product or project and sales to certain leasing companies.

6 — Services Rendered for (or to) an Intermediary includes services ordered by another taxpayer in a service business who acts as an intermediary between you and the customer. Also includes services rendered to a manufacturer in the actual manufacture of the finished or saleable product.

8 — Retailing includes all sales of tangible personal property not qualified as sales at wholesale (e.g., sales to unlicensed persons and to the customers for their own use or consumption).

9 — Services includes all activities engaged in for other persons for a consideration which involve the rendering of a service, as distinguished from the sale of tangible property or the production and sale of tangible property, including professional and transportation services.

11 — Theater, amusement and broadcasting includes the operation of theaters, opera houses, moving picture shows, vaudeville, amusement parks, dance halls, skating rinks, radio or television broadcasting stations, or other places of amusement offered to the public.

15 — Other rentals includes rental income from real or personal property except the furnishing of transient accommodations.

16 — All others includes all gross income from any business, trade, activity, occupation, or calling not included above.

Line 13. DO YOU QUALIFY FOR A DISABILITY EXEMPTION?

Check YES if Form N-172 has already been filed with the Department of Taxation. Check NO if you have not applied for this exemption. If you think you may qualify, you may obtain information and the required form from any district tax office.

SIGNATURE LINE — The application must be signed and dated by an owner, partner or member, corporate officer, authorized agent (e.g., CPA, attorney) or other person with a valid power of attorney.

MAILING ADDRESS — Please file your application with:

OAHU DISTRICT OFFICE
P.O. Box 1425
Honolulu, HI 96806-1425

SUBMITTAL OF FORM — If submitting the application and license fee through the mail, please submit the original application and retain a copy for your records. Processing of the application will take approximately 3 to 4 weeks.

If submitting the application in person, a license/registration number is immediately assigned to walk-in applicants. If requested, a copy of the form will be returned to you to be used as a temporary license.

CONTACT INFORMATION — If you have any questions, please contact the Taxpayer Services Branch at (808) 587-4242 (toll-free at 1-800-222-3229, visit our website at www.state.hi.us/tax or e-mail us at Taxpayer_Services@tax.state.hi.us.